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P L A N

FOR FINALLY SETTTLING THE

GOVERNMENT OF IRELAND.

1785



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P L A N
FOR FINALLY SETTLING THE
GOVERNMENT OF IRELAND *K*
UPON
CONSTITUTIONAL PRINCIPLES;
AND THE
Chief Cause of the unprosperous State of
that Country explained.

Cuncti gens una sumus.

CLAUDIAN.

Le Gouvernement seroit digne des Hottentots, dans lequel il
seroit permis à un certain nombre d'hommes de dire, c'est
à ceux qui travaillent à payer; nous ne devons rien payer,
parceque nous sommes oisifs. *VOLT. Quest. sur l'Encycl.*

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P. J. A. N.

FOR THE YEAR 1871

GOVERNMENT OF IRELAND

1871

COMMISSIONERS OF THE LAND REVENUE



The Commission of the Land Revenue
has the honor to acknowledge the receipt of
the sum of £1000 000 paid by the
Commissioners of the Land Revenue
on the 1st day of January 1871.

A

P L A N

FOR FINALLY SETTLING

The GOVERNMENT of IRELAND,
upon CONSTITUTIONAL PRINCIPLES, &c.

UPON the late change of Constitution in Ireland, by the repeal of the Act of the 6th of George I. it appeared plainly from the declarations both of the people and of the parliament of that kingdom, that it was not in the smallest degree their intention to disconnect themselves from Great Britain. Ireland had for many centuries formed one dominion with England; and allowing a superiority to England of nominating her king, she claimed, and very justly claimed, an equality of Rights in every other respect with England. This seems to have been the original compact of alliance between the two nations, when the Irish accepted Henry II. for their king, and received the *modus tenendi parlamentum* from him; and for ages they not only claimed, but enjoyed an equality of Rights with Englishmen.

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The subjects Rights being the same in both kingdoms, the king's Prerogatives were the same in both kingdoms. The king had his court of wards in Ireland as well as in England; and at the king's command, the possessors of landed property in both kingdoms, then military tenants of the crown, were bound to take arms in the national defence. Through lapse of time this martial system, which was not the best contrived for the happiness of society, became corrupted in all its branches. Alterations that effected the very essence of the system, insensibly crept into it; I say insensibly; for when hardly any thing but the name remained, the people credulously believed that they possessed the reality; but as that pretended reality was found to be more burdensome than useful, it, and the name itself, were both swept away by the Act, for the abolition of tenures in the twelfth of Charles II.

Among the king's antient prerogatives the Right of regulating commerce appears to have been one, and of imposing duties upon merchandize exclusively, *jure coronæ*; but this, like the other feudal Rights inherent in the crown, gradually suffered alteration. The Parliament by degrees interfered in this right; and one precedent of their interference justifying another, they at length wrested from Charles I. his consent to an act, which placed that right in the supreme legislature. What the English Parliaments were doing in England, the Irish Parliaments imitated in Ireland; and thus, unobservably, a wall of separation was erected between the two kingdoms to the great prejudice of both. Commercial concerns, which in the beginning were directed by a law of uniformity, came thus to be directed by a law of diversity. As different interests and
different

different views predominated in the parliaments of each kingdom, different commercial regulations followed of course, and the opposite shores of the Irish channel became by degrees inimical to each other. These different interests and different views were fortified in each kingdom by the impolitic predilection of drawing a public revenue from port duties; and the English Parliament upon this principle, and that of the unity of dominion, thought itself entitled to controul the commercial proceedings of the Irish, as far as it judged those proceedings prejudiced, or might prejudice the revenue of England, which was the chief support of Government. The Irish acquiescing under this legislation, gave themselves a kind of indemnification, by withholding their proper proportion of public supplies*.

Usages

* The impolitic predilection for customs has long prevailed in the British system of finance, and has even begun to insinuate itself into the financial system of the new American States. It was, during the last century, one principal object of our king's in settling plantations on the American shores. Such settlements were proposed as great sources of augmenting the king's *Customs*; and the New-Englanders in their frequent breaches of the acts of navigation, were complained of as defrauding the king's *Customs*. From the West India islands the most proper aids to be demanded were thought to be *Customs*; and in some of the islands, *Customs* were attempted to be imposed *jure coronæ*, after the crown had lost that prerogative. When aids were justly demanded from the continental colonies these were *Customs*, though the constitution pointed out an unvexatious method of supply. Towards the end of last war, when the Rebels for a time were suppressed in Georgia, the Loyalists, as a proof of their willingness to contribute to the supplies of the State, immediately granted an aid; but that aid was *Customs* upon exported merchandize, the great impolicy of which system I had then occasion to remark. The new American States no sooner began to tax themselves than they

Usages long acquiesced inform a Constitution, as well as written stipulations, examples of which we have in the prerogatives claimed by each House of Parliament, which, though nowhere written, are generally understood and acknowledged. Accordingly, in want of a more regular and more defined system of connection between the two islands (since the time of the abolition of feudal tenures) this *undefined* supremacy of the English Parliament over Ireland, was regarded as the sole remaining anchor, that held Great Britain and Ireland together, as the only principle that made them one in political power and dominion. However imperfect, however impolitic this system was, it nevertheless, I say, was considered in both nations as a Constitution, by which, in many instances, for many years, the parliaments and tribunals of Ireland had conducted themselves. From this Constitution innumerable grievances and losses certainly flowed both to Great Britain and Ireland; but of late years many more grievances having been attributed to it, than it could actually be charged with, it became doubly odious, and at length shared the fate of the feudal tenures, and in May 1782 was abolished.

When, upon the occasion of the dissolution of the old Constitution, the people of Great Britain and Ireland expressed, I may say, an unanimous wish, that the two islands should con-

adopted the mode of *Customs*, some States imposing them in one manner, and some in another. But one of the States, (I think New Jersey) already begins to perceive the fatal tendency of that system; and about the beginning of the year 1784 came to the following resolution, truly politic, if they mean to continue port duties; *That the regulation of foreign commerce most properly belongs to Congress.*

tinue

tinue connected by such political principles as
 should make their interests, their constitutional
 privileges, and their power one, in a more com-
 plete manner than they had ever been before,
 common prudence would have dictated, that then
 was the time for establishing such new funda-
 mental principles as might accomplish those ends.
 But what did the English ministry on that im-
 portant occasion do? Instead of forming new
 fundamental principles between the two islands,
 they, with a precipitancy that cannot be com-
 mended, contented themselves with undoing the
 old. The whole of their ability was exerted in
 pulling down. They indeed pretended to deli-
 berate; for when Mr. Eden, on the 8th of April,
 first moved the business, and very judiciously pro-
 posed the expediency of immediately establishing,
 with the consent of both Parliaments, new prin-
 ciples of connection between the two kingdoms,
 upon the dissolution of the old, Mr. Fox took
 him up short, and I hope inadvertently mistaking
 his meaning, said, "It was not his desire that the
 " House should be urged to any hasty or pre-
 " cipitate measure, which might heal the dif-
 " ferences for a time, without putting a final
 " stop and conclusion to the business.—It was
 " the duty of Government to come to the matter
 " for posterity, as well as for the present day,—
 " to establish such a principle of relation and
 " constitution as should prevent future discon-
 " tents from arising;—they (the Ministry) would
 " not patch up a present difficulty; but would
 " fathom its depth, and immediately pursue the
 " most substantial and lasting modes of re-
 " medying a real evil, and preventing its re-
 " turn," &c. It does not in the least appear,
 that

that Mr. Eden meant precipitation; on the contrary, from the tenor of his speech on that day, it appears that he meant deliberation, without delay, and that the new Constitution should be ready to take place of the old, when that should be demolished; or, as Lord Shelburne expressed himself in the House of Lords, "That Great Britain should stipulate some system when the concessions were made, which should in future secure the political connection of both countries."

From these expressions of Mr. Fox, the Public had reason to expect, on the part of the Ministry, a plan fully matured, containing the fundamental principles of a constitutional connection between the two nations. But a delay of six weeks produced nothing but two motions, which ignorance and laziness might have produced on a quarter of an hour's notice. The first of these motions, of the 18th of May, proposed the abolition of the old Constitution, which was accordingly demolished; and the second declared the absolute necessity of forming a new Constitution in the following words: "That it was indispensable to the interest and happiness of both kingdoms, that the connection between them should be established, by mutual consent, upon a solid and permanent footing."

In the House of Lords, Lord Loughborough, in an able and eloquent speech, stood the single Abdiel for prudential deliberation, and for preserving the old frame of government entire, till a new frame should be ready to be set up. The Lords, however, were not swayed by his arguments; the ministerial system of *immediately pulling down* was adopted; but the resolution of the
indif-

indispensable necessity of establishing a new system was agreed to in the same form of words as those used by the House of Commons.

The forming of this new Constitution, though thus acknowledged by both Houses of Parliament to be of indispensable necessity, was nevertheless put off by the Ministry *sine die*; nay, it would seem, was so deferred by them as never after to be considered by them; for, in the ensuing Session, Mr. Fox declined any farther deliberation about the business, by sarcastically observing, that some people wanted to agitate the question of Ireland, *in the rational hope*, that they might inflame the turbulent spirits of that country, and stir up misunderstandings in this; and in the Session after that, the ministerial attention was so wholly engrossed about giving a new Constitution to the East India Company, that the ten times more important business of Ireland was not so much as once brought under public deliberation.

Thus, after the greatest parade on the part of the Ministry of *coming to the matter for posterity, as well as for the present day, and of establishing such a principle of relation and constitution as should prevent future discontents from arising between the two kingdoms*, the whole ended with them *in urging Parliament to a hasty and precipitate measure, and in patching up a present difficulty in a most incomplete manner.*

They loosen'd;

But to join, surpass'd their power.

Great Britain having declared the indispensable necessity of forming a new connection with Ireland, upon a solid and permanent footing, Ireland, on her part, likewise declared the fitness of such

such a connection with Great Britain, and her willingness to enter into it. The Duke of Leinster, I remember, in the British House of Lords, in a short and elegant speech, pledged himself *for due returns from Ireland*. Lord Bellamont, with his usual classic and manly eloquence, has mentioned *the expediency of establishing certain fundamental principles of the Constitution for men to rally to hereafter*. Mr. Grattan says, *True Irishmen contended for a connection with Britain, and for the unity of Empire*. The language of the Irish House of Commons is, *That the interest of Great Britain is immediately connected with our own; and that there ought to be an union of Sentiments as well as of interest*. And the Parliament of Ireland, in their Address to the King, have the following explicit clause; *The people of Ireland had never expressed a desire to share the freedom of England, without declaring a determination to share her fate likewise, standing or falling with the British nation*.

Notwithstanding these declarations of the Parliaments of the respective kingdoms, two years are now elapsed, without any thing effectual being concluded upon in a matter of the last importance to the happiness and prosperity of both. Is it that the attention of men's minds has been diverted from considering this most national of all points, from a false persuasion, that a compact was already concluded between the two kingdoms; or is it that the magnitude, the intricacy, the difficulty of the subject have struck them dumb.

That no compact has yet taken place between the respective kingdoms must, I think, appear evident from the preceding observations; for propositions for a treaty can never be reckoned a treaty. The faith of the two nations is indeed solemnly

solemnly engaged for a new connection; yet, as Lord Bellamont judiciously observes, *the faith of nations is the faith of arms*. That no such new connection has yet taken place by any stipulated law, we have the authority of a late minister; for Lord North, in proposing in the late parliament, the new act relative to the postage of letters, says, "It is very certain, Great Britain and Ireland are become to each other, as foreign nations; in point of political power." What an alarming situation for the two nations! and how little are they obliged to those who have brought them into that situation, or who have suffered them to remain so long in it!

The want of a compact being thus evident, and the indispensable necessity of forming one being allowed by both nations, what remains but to deliberate what compact ought to be made, and to establish it as soon as possible. The three great objects of this compact, or constitutional connection between the two kingdoms, are, an equality of interests, an equality of privileges, and a unity of power. The two first of these objects are already in great part provided for; but the unity of power, or unity of defence with Great Britain, continues yet unsettled. As this implies the obligations that Ireland is under in common with Great Britain, to take upon her a proportionable share of the public burdens, I propose in the following discourse to explain and illustrate a Plan, by which, on the most constitutional principles, Ireland may acquit herself of those obligations, without one farthing of additional expence to that kingdom in the aggregate; nay, by making an annual saving of 100,000*l.* which is now drawn out of the country.

In the public defence of an Empire or State, all the members of that State ought to contribute; and when that defence is regulated and defined by a fundamental law, so that it can never be disproportionate to the ability of each member, it never can be a partial grievance. On that principle, the most constitutional supply that Ireland can yield to the common defence of the Empire, and likewise the most advantageous to herself, is a land-tax, to be rated always according to the rate of the land-tax of England, and never to be expended out of the kingdom.

I am sensible that in proposing a land-tax for Ireland as the most constitutional supply that she can yield to the common defence of the Empire, and the most advantageous to herself, I advance a doctrine in the face of the most deep-rooted prejudices. Ireland, I know, has long regarded her exemption from a land-tax as a peculiar privilege; but I hope to demonstrate to the plainest understanding, that such an exemption in any State whatever, is contrary to the fundamental principles of a social union, and has been particularly prejudicial to the prosperity of Ireland. My doctrine and principles, though not found in any political writer, either antient or modern, whom I have perused, will, I doubt not, be found in the breast of every man to whom they have been once explained, therefore I must beg of those who are inclined hastily to condemn them, to forbear their censures till they have perused the arguments I may be able to produce in their favour. To the hasty censures, I must say as Themistocles said to the old General, who wanted by menaces to deter him from giving those salutary counsels which saved the Athenian State, *Strike, but hear me.*

me. I wish to be the instrument of good to two nations.

Such is the present crisis of affairs in this and the neighbouring island, that I deem it a kind of treason not to speak freely and plainly. My object, however, is not to keep the minds of men disturbed; but, in the apposite words of Lord Belamont, *to settle them for ever in just contentment founded on security*; and I may also add, *on a full conviction of the equity and utility of the principle of union*. It is necessary for this purpose, previously to expose the weakness and absurdity of some doctrines, in regard to taxes, that have met with a popular approbation for a long time past, and have been the sources of numberless political errors.

If the subject of the constitutional connection between Great Britain and Ireland has appeared difficult and intricate, it has only been owing to the reception those false doctrines have met with; for the moment they are shewn to be ill-grounded, the constitutional means for accomplishing the desired union appear to be within the comprehension of the plainest understanding, and greatly recommendable, not only for their simplicity, but for the good consequences that would accompany their establishment.

I have said that the most constitutional supply that Ireland can yield for the defence of the Empire, of which she makes a part, is a land-tax; that such a tax would greatly promote her internal prosperity, would not add in the smallest degree to her national burdens, and would save annually to Ireland 100,000*l.* which now goes out of the country in money or money's worth. In order to elucidate these propositions, and at the same time prove the absurdity of the popular doctrines relative to taxation, by which the nation has been

long mislaid, it is necessary to enquire into the nature of taxes in general, and the consequences of their expenditure; how the public taxes were chiefly imposed in former times; and how an estimate may be formed, of the ability of the bearer of public taxes, in comparison of the burdens imposed.

The consideration of the nature of taxes I nowhere remember to have met with in any political writer, though such a discussion be absolutely necessary to have a just comprehension of a branch of politics upon which the prosperity of States so much depends. The political writers of antiquity, as well as of modern times, hardly consider any thing as taxes, but what are paid for the support and defence of the State. Those they call burdens; and, quite losing sight of any other burdens, they proceed in their dissertations upon taxes, to investigate the nature and properties of State Taxes only.

Now, may not we venture to lay our foundations a great deal deeper, and to affirm that there are very many payments in a State that are as much taxes as any that are paid to Government; nay, perhaps, more so? Government, therefore, by diverting some of those payments to the defence of the Public, may thereby strengthen the State, without burdening the people in the least, more than they are usually burdened.

Though it may at first appear a paradox, yet, upon examining the nature of taxes, it will be found, that the people of Great Britain and Ireland pay annually, in time of profound peace, above forty millions in taxes, exclusive of those which they pay for the support of Government; consequently if they have been able not only to bear those taxes, but to thrive under them, there

is not the least hazard of their being ruined and undone, were some of those taxes to change their channel, and to be appropriated to the use of the State.

Whatever expences are made in society, which are not essential to the existence of society, are in their nature taxes; if therefore some of those expences are specified, though but in a cursory manner, without aiming at the utmost degree of accuracy, we shall soon be convinced, that in Great Britain and Ireland they exceed forty millions annually.

Whoever will analyse a civil society into its essential members, will find, that all those members are reducible to three classes, or, in other words, that a Civil State requires only three things as necessary for its existence; the first, food; the second, clothing and housing; and the third, defence. On the supposition of a *paix perpetuelle*, or perpetual peace, the article of defence might be omitted; but as the nature of man renders such a system altogether ideal, this article of defence becomes as essentially necessary as the two former. Beyond those three articles then, all expences that people in social communities incur, are neither more nor less than taxes; nay, strictly speaking, are more taxes and burdens than those paid to Government; for these last are absolutely necessary for the *being* of a State, but the others are only requisite to its *well-being*.

The unessential classes of men in society spread into a wide variety, though perhaps the members of those classes will not, when all united, be equal in number to those of the three essential classes alone. To analyse the expence of every distinct unessential class, would be impossible, and is not necessary;

fary ; for a specification of the expence of some of the capital unessential classes, will prove the truth of my position in regard to the burden of their expence.

Let us at present confine our reflections to Great Britain alone. Are there not in this island many small towns and villages, where the people enjoy life comfortably, marry, beget children, and in general live happily, and yet among them statuary, painters, fencing-masters, music-masters, dancing-masters, &c. &c. are not known. Consequently those classes of men, to the inhabitants of those towns and villages, would appear unessential ; and the expence of their support would be deemed a tax.

How many villages in Great Britain might be named, where there is not to be found a single apothecary ; and yet in those villages death is not more destructive than nature is prolific ; so that were there to be no drains of inhabitants from them by recruits for the army, by livery-servants, maid-servants, &c. ; the population of those villages without medical aid, would progressively increase. Were all the people of this island then to adopt the mode of living in those villages, it is plain that though the medical profession should become extinct in Great Britain, yet the population of the island would not suffer. What can we conclude from hence, but that the profession is unessential to the existence of society, as it appeared for near four hundred years to the ancient Romans ; for when Rome and its environs contained as many souls as can now be reckoned within the London bills of mortality, it had not a single physician within its walls. In so far, therefore, as the physical profession is unessential, the sums
raised

raised by its members upon the people, are very properly deemed taxes.

The computation of the amount of the income of the clergy throughout Great Britain will enable us to form some estimate of the sum annually raised in this island for the support of the medical profession. When the value of parsonage houses, glebes, Easter-offerings, benefactions to dissenting ministers, and the stipends to the Scotch clergy, is united to the value of the tithes, the sum total may be justly estimated at three millions sterling. Now, not only in the capital, and in large cities, but even in the small towns, those of the medical profession greatly outnumber the clergymen, and in general live at a much greater expence, or leave more ample accumulations behind them. The source of that expence and of those accumulations may therefore well be allowed to be double that of clergymen, or to amount annually to six millions.

For the same reason we may compute the sums raised annually in Great Britain for the support of those in the profession of the law, to be also double the incomes of the clergy; for the heads of that profession collectively make greater annual profits, than the heads of the church taken collectively; and in many small towns, where there is but one clergyman, there are two, or even three attornies, who in general live as splendidly as clergymen, and yet die possessed of more wealth. Now other States and Societies, by their manner of acting, plainly prove that great part of what is paid in Great Britain for the support of lawyers is an unnecessary tax. The Dutch curtail the business of lawyers one half by their public registers, and by their easy and distinct rules and methods

methods for the transferring of property. In Denmark the meanest person may plead his own cause in the highest courts of that kingdom; and in the Isle of Wight, and in some towns of the American continent, there are instances of the profession of a lawyer having been regarded by the inhabitants with such an evil eye, that they would not suffer an attorney to settle among them. The litigations unavoidable in so large a kingdom as Great Britain, will always create a demand for distinguished talents in the honourable profession of the law in this country; yet if it be allowed that the number of retainers to the law in this island might, by prudent regulations, be greatly diminished, then the support of the unnecessary number must be allowed to be a tax.

But the greatest unessential class in point of national burden, are the landholders, who draw their incomes from the labour and sweat of farmers. These incomes in Great Britain amount, at a moderate computation, to twenty millions annually, and make a third, and in some cases near one half of all that the earth produces. The cultivation of the ground is absolutely necessary for the subsistence of man; but the payment of a rent is not, absolutely necessary for the cultivation of the ground. The farmer could cultivate it as well without paying a tax of fifty *per cent.* or thirty-three *per cent.* for leave to cultivate it; and we have the experience before our eyes, that young States thrive exceedingly by being exempt from that unnecessary tax. What has drawn so many Europeans over to the late British settlements in America, but the happy circumstance of having lands without paying any rent, and formerly with the impolitic indulgence of paying hardly any public burdens? The
circum-

circumstance of paying no rent, has been the attracting lodestone to thousands and ten thousands of emigrants to the American shores. Now, can it be said, that the lands in America yield the less, because the *cultivators* of them are also the *possessors*? Certainly not; on the contrary, the cultivators of the lands in America being at the same time the possessors of those lands, are thereby exempted from a tax of thirty-three *per cent.* which the cultivators in Great Britain and Ireland are subject to; which circumstance has been the very animating soul of the agriculture of the colonists, enabling them, in the commerce of grain, to undersell their mother-country in foreign markets: nay, it has even served them as a premium or bounty of thirty-three *per cent.* to pour their corn in upon us, which was the same thing in point of policy on our side, as if a duty of thirty-three *per cent.* had been imposed upon Newcastle coals, and American coals had been admitted duty free.

If the practical example of the late British American colonies proves to a demonstration, that States may not only exist, but flourish with the greatest prosperity, without paying any rents for the lands that yield them their subsistence, the plain conclusion is, that land rents, abstractedly considered, are unnecessary taxes; and that land renters, in that sense, are an unnecessary class in society,

According to the wisdom of the feudal policy (which policy is too often condemned in the lump, without discriminating what was good in it from what was bad) the land renters or great land proprietors were so far from being an unessential class in society, that they formed the most honourable of the three essential classes, and were the defend-

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ers of the community. The feudal system adhered to nature and good sense, in laying the burden of defending the State upon the receivers of rents, who would otherwise have had nothing to do; and it is contrary to all policy to allow mere idlers in a State. The cultivators or socmen did their duty in feeding the community; the second necessary article of clothing the state was performed by the manufacturers; and the third necessary article of defence naturally fell to those who were neither manufacturers nor cultivators, and who prided themselves so much in this honourable part, that for many centuries they monopolized it exclusively; and at this moment in France, people make interest to get into this class of defenders, and willingly advance 1000 l. sterling on a certain State fund, to obtain the honourable privilege of wearing a sword.

The feudal principles being by degrees corrupted and forgotten, the constitution insensibly slipped off its basis; and before the reign of Charles I. the land proprietors, who at first had held their lands by no other title than as *State defenders*, had not only disconnected themselves almost altogether from the crown, to which they were by the fundamental laws of the state *military tenants*, but had also stripped the crown of almost all its hereditary possessions; and yet had not eyes to see that the constitution was altered; and that they themselves, from being an essential class in the State, were fallen into the class of mere idlers, a class not to be admitted in the constitution of any civil society.

Since the æra of the revolution, however, the legislature of Great Britain have never altogether lost sight of the great principle, of requiring some direct duty from the proprietors of land; and, for many

many years of this period, they have applied about two millions, or one-tenth of the twenty millions of land rents, to the public defence *. There remains then eighteen millions of rents in Great Britain, which are just as much a tax upon the nation in general, as the two millions of those rents, that are appropriated to the use of the State.

I forbear entering into any further detail in regard to several other classes of men supported by civil societies, but unessential to the being and existence of those societies, and, consequently, whose maintenance is in great part a tax upon the essential members of society. What I have already said, furnishes a clue to conduct those who are inclined to go into a more ample investigation. For example, in a State that chose to be as illiterate as the modern Turks are; or as the antient Romans were; before they became acquainted with Grecian literature, or as the Greeks themselves were; till centuries after the Trojan war; I say, in such a State, schools and schoolmasters would be deemed altogether unnecessary, and consequently the expence of their support would be deemed a tax, as every mother would be expected to teach her children to read and write their native tongue, as well as to

* Though they did not altogether lose sight of the great principle above mentioned, yet they have been far from having a clear and distinct view of it, witness Sir Robert Walpole's frequent apologies for adding a shilling or two shillings in the pound to the land-tax, and the compliments he pays himself for taking them off; witness the exemption the Scotch landholders procured for themselves at the union; and witness the impolicy of establishing the American colonies by soccage tenures, which implied but a small degree of military service from landholders; and induced Government to have recourse to the disproportionate impositions called Customs, legal sources of eternal vexations.

speak it *. Again, when the Romans were oppos-
 ing Hannibal with near 300,000 men in arms, had
 any one proposed to them to maintain great num-
 bers of professors and artists in the *beaux arts*, he
 would have been thought by them to have propos-
 ed a heavy and unnecessary tax; and perhaps it is
 one of the causes of the weakness of modern Italy,
 that it is *overtaxed* for *virtuosos* and *virtuosas*, &c.
 which fills that country with *faineants* (idlers), and
 makes it less able to bear necessary taxes. Again,
 the too great number of menial servants in a State
 is certainly a most heavy public tax; for what else
 are such servants but an army of unfighting sold-
 iers, who will devour the substance of their friends,
 every whit as much as an army of fighting soldiers
 will; and therefore a nation where the opulent,
 and those in high stations, imitate the modesty and
 moderation of the famous Dutch Statesman De
 Witt, who contented himself in public with one
 servant to carry his cloak, will be able to make
 much greater military exertions than another nati-
 on, where every *petit marquis* has three colossal foot-
 men behind his chariot; and the resources of the
 one nation, after a long contest, will not be more
 exhausted than those of the other. The expence of
 supernumerary servants maintained in Great Bri-
 tain, must add to the sum of unnecessary taxes se-
 veral millions †.

To

* In every parish in Scotland there is a legal provision for a
 school-master, as well as for a clergyman. In England, to this
 moment, such an establishment is deemed UNESSENTIAL.

† Whatever consumes the subsistence of the essential mem-
 bers of society, without giving a just equivalent, is in so far
 a tax upon those members; therefore in reckoning the un-
 necessary taxes imposed in Great Britain and Ireland, the
 expence of the maintenance of supernumerary horses and
 dogs ought properly to go into the computation, and perhaps
 no four nations in Europe, conjointly, are so heavily taxed
 in

To produce more examples at present is, I think, needless; as I presume it will no longer appear a paradox, but a political problem accompanied with demonstration, that the people of Great Britain spend annually above forty millions sterling in payments to classes of men who are not absolutely essential to the existence of a civil society. Upon a more strict examination, the annual payments made by the people of Great Britain to the unessential classes of men, would perhaps be found to exceed fifty millions. Is the nation then to be ruined, or its income in the smallest degree diminished, in paying annually one or two millions more to the necessary class of defenders, when all that is wanted to strengthen that class is to divert to its subsistence part of the expence now bestowed upon the unessential classes? A wise legislature, when a State, by unsuccessful wars, is got into distressful circumstances, will act as a wise man acts, when his private concerns are in such a situation; they will make a retrenchment of the unessential expences of the State, and from that fund will draw a rich supply for gradually removing the national incumbrances without in the least diminishing the national income.

The preceding observations, relative to the essential and unessential classes in society, are still more applicable to the present state of Ireland, than to that of Great Britain; for in our neighbouring island, a greater proportion of the national income is absorbed by the unessential classes

in those two articles as the inhabitants of Great Britain and Ireland. Were we in those articles to bring ourselves to a par with our neighbours, the State might maintain 10,000 additional seamen without one farthing more expence than it at present incurs.

than

than in this island; which cause operates more than all other causes besides, to the impoverishment of that kingdom. In Great Britain, the landholders are only to a certain degree an unessential class; for one tenth of their income is directly appropriated to the public defence; but in Ireland the land proprietors are altogether an unessential class; for not one farthing of their income is directly appropriated to the support of the state.

If the Irish had justly considered all the mischiefs that arise to their country from this anti-constitutional system, they would never have been at peace till they had altered it. But as the Irish have never examined this State malady radically, I will, for the benefit of Ireland, in the course of my following observations, shew the necessity she is under, for her own sake, of giving herself a better Constitution, which would soon change her present meagre appearance into health and vigour, and enable her to acquit herself of her obligations to Great Britain, without any additional burden to herself.

Since the people of Great Britain and the people of Ireland, both with one mind declare for the two islands making one empire, the consequence is, that Great Britain is bound to assist Ireland, and Ireland is bound to assist Great Britain. There is a mutual duty upon both. The just and honourable declaration of the Irish, that they mean to stand or fall with Great Britain, when the metaphor is turned to the plain expression, can mean nothing else, than that they are ready to bear their proportionable share of the public burdens that the defence of the State may render necessary. This they have never yet done; and had a good apology for not doing it;
for

for when the participation of benefits was unequal, it was reasonable that the public burdens should be unequal also. But as such an oppressive system no longer exists, the people of Ireland have now no reason for paying less than their just proportion of public supplies.

This just proportion would make the public supplies of Ireland amount to a million sterling more annually, which could be well afforded by that kingdom, without the least hazard of impoverishment of it. I know it is a favourite topic with some popular haranguers to cry, that she is at present very greatly burdened; but I have already in great part pulled off the veil from this interested sophistry, and a few additional reflections will establish the truth of my proposition so clearly, as to make it readily confessed by the stoutest of the present unbelievers. Scotland is, by many degrees, inferior to Ireland in point of natural and acquired opulence; and yet Scotland pays at present a proportion of taxes not much inferior to that of England, without being impoverished by it: Why then might not Ireland do the same, and feel no worse consequences from it *? If the Scots, when the union with
England

* Scotland, from the first principle of taxation not having been attended to at the Union, is rated disproportionately as to the land tax, which is to that of England as 1 to 41; but in other taxes she bears her full share; therefore the following statement will give us nearly the general proportion. The amount of the land tax of England and Scotland together 42. But the land tax makes but about one seventh of the taxes raised in Great Britain; therefore the whole, when compared to the land tax, will be as 294 to 42. Subtract 41 from 294, Scotland's proportion will be 253. Subtract 1 from 294, England's proportion will be 293. The public burdens of the two kingdoms then stand nearly, in point of rate, as 253 to 293, or as 6 to 7. I say, in point of
rate,

England was proposed, had been told, that in the course of eighty years, the annual amount of their public taxes would be ten times greater than ever it had been before, they would probably have exclaimed, that such an union would be absolute perdition to them; that such a system would render their country desolate by annihilating their trade, and depriving the people of every source of subsistence. Though such, however, is now the actual state of Scotland, in regard to taxation; yet Scotland, so far from being impoverished under those taxes, is by very many degrees richer than it was eighty years ago. Its lands are now much better cultivated, its manufactures are greatly multiplied, most of its towns are enlarged, its houses are better built, the furniture of those houses is more sumptuous and costly, the number of equipages is greatly increased, and for one ton of shipping it formerly had, it has now twenty. This example speaks more than an hundred arguments, in proof that Ireland might increase in prosperity, and yet pay much more to the support of government than she at present pays.

But this proposition will be still more evident, when it is considered, that the money spent by

rate, not in point of sums total. Scotland is eased in the malt duty and some other articles; but in the window-lights, the post horse tax, and several excise duties, she pays more than her just proportion; and these excesses may be found to counterbalance the other abatements. The low rate of Ireland, in regard to public burdens, may be concluded from the following statement. In Great Britain eight millions of people pay about fourteen millions to government, which is 1l. 15s. per head. In Ireland three millions of people pay about one million to Government, which is 6s. 8d. per head. Her burdens then are to those of Great Britain not quite so much as one to five.

govern-

government within the kingdom enters just as much into circulation, as the money spent by noblemen and gentlemen, or by any other rank of citizens whatever. The expences paid to government are generally looked upon as expences thrown into the sea; and many authors might be quoted, who seem to lay it down as a principle, that whatever government *gets*, the subject *loses*. But the truth is far otherwise; for government is not only a great *receiver*, but a great *payer*. It is exactly the same thing in regard to the internal circulation of industry among manufacturers, whether government orders ten thousand saddles to be made, or whether ten thousand individuals order each one saddle to be made. The same remark is equally applicable to all other government expences, that are laid out in articles of manufacture or merchandize, which are not wasted sooner in its service, than in the common way of consumption, such as shoes, hats, clothes, pitch, tar, hemp, timber, iron, copper, &c. &c. If some waste accompanies some government expences, that in time of peace is greatly exceeded by the waste occasioned by the indiscreet expenditure of private opulence. Since, therefore, from these few instances it plainly appears, that government expence is in many cases not so much an additional channel of expence to a nation, as a different channel of expence; and since Scotland, though not so rich as Ireland, bears, without impoverishment, a much higher rate of taxation than Ireland, we may conclude, that Ireland, having the hands of industry now untied, may well afford to bear a larger proportion of the public supplies.

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Indeed

Indeed no just reason can be given, why the proportion of taxation in Ireland should not now be nearly equal to that in Great Britain. Let us suppose it necessary to make a general embankment against the overflowings of a large river; would it be fair and equitable in one half of the proprietors, through whose lands it runs, to refuse to bear their share of the expence of the embankment, which protected the lands of all? But taxes are nothing else than an embankment against the overflowing malice of our neighbouring States, or of evil doers at home; and why they should be so high on one side of the Irish channel, and now so low on the other side, I defy all the politicians in Europe to assign a just reason. When the merchants of the different towns of Great Britain, some years ago, petitioned Parliament against the freedom of foreign commerce to Ireland, upon what other ground did they establish the reasonableness and justice of their Petitions, but that of Ireland's not furnishing a just proportion to the general defence? Was there not some appearance of justice in that plea, though it would have been much more agreeable to equity, as well as sound policy in them, to have said, "Grant, without delay, to our fellow-subjects in Ireland an equal freedom of commerce, and at the same time establish some rule by which they may bear their proportionable share of the public burdens. When the Irish subjects of his Majesty enjoy in every thing the same freedom of laws, and freedom of commerce as their fellow-subjects in Britain, we are certain the Irish will neither be so ungenerous nor so unjust as to refuse sharing with us, in proportion to their ability, the dangers and the expences of wars, which

“ which the defence of those laws, and of that commerce, may render necessary.”

But it is not my purpose, in the present discourse, to attempt to investigate the degree of taxation that would bring Ireland to a parity with Great Britain in point of public burdens; and in the present chaotic system of finance in both kingdoms, it would, in my opinion, be more difficult to establish such an equation, than to resolve the riddles of an hundred sphinxes. What I propose to explain is, the constitutional means of confederation between Great Britain and Ireland, which would secure the absolute freedom of Ireland in regard to internal legislation, would keep the amount of her public burdens far within the term of equalization with those of Great Britain; or rather would not add one farthing to her present burdens; and which, independent of the aid it would give to government, is indispensably necessary to be established in Ireland, in order to promote the prosperity of that country.

The land rents of Ireland are, by the very judicious investigator, Mr. Young, computed to amount to six millions sterling annually; and, according to the preceding observations in this discourse, those six millions are neither more nor less than a tax upon that country. The constitutional aid, therefore, that Ireland is bound to give to the general defence, ought to be taken out of those rents by a defined rule, or fixed fundamental law. This fixed fundamental law ought to be established by the united consent of the Parliaments of both kingdoms, and may be comprehended in the few following words: That whatever is the rate of the land-tax in England, shall at the same time be the rate of the land-tax in Ireland; and the amount of that tax in Ireland, shall be appropriated

ated to the building of ships of war in that kingdom, or for other purposes of strengthening the royal navy of Great Britain and Ireland.

This tax, it is plain (upon the prescribed condition of its being spent within the kingdom), would not add one farthing to the present burdens of Ireland; for it makes not the smallest difference to the payers of land rents (and consequently to the kingdom in general), whether they pay the whole of those rents to noblemen and gentlemen, or only nine-tenths of them to the land proprietors, and one-tenth of them to the State. When *A.* has 100*l.* to pay, it makes no difference to him whether he pays the whole to *B.*, or only 90*l.* to *B.*, and 10*l.* to *C.*; nay, circumstances may make the latter mode of payment much more advantageous to the payer than the former, which is particularly the case of Ireland in regard to the land tax; for by it, she would save annually 100,000*l.*

I shall now endeavour to shew, that the land-tax I have proposed for Ireland, is in its nature doubly constitutional, and what is chiefly wanted to promote the prosperity of Ireland. By doubly constitutional, I mean, that not only the first principle of a civil community or civil society, requires Ireland to adopt this tax, were she in local situation to be a thousand miles removed from any other country; but that the establishment of this tax would restore Great Britain and Ireland to that constitutional connection which subsisted between them four hundred years ago, previous to the interference of the English parliament, and at the same time would secure the legislative independence of Ireland by a fixed and unalterable barrier.

It

It is by the confession of all political writers, a first principle of all civil societies, that every member of them, who has health and vigour, should contribute his proportionable share to the public prosperity. Though we are, by the law of our nature, condemned to earn our living by the sweat of our brows; yet no law, either human or divine, has said that one man is to be maintained by the sweat of the brow of another man, without his rendering some equivalent. The annual products of the earth, which form the first and chief revenue of all societies, are produced by the labour and sweat of farmers; and a large share of those products being paid to the proprietors of the lands, the wisdom of former ages allowed these last, who were neither cultivators nor manufacturers, the privilege of raising that tax upon their fellow-subjects, provided they defended the State. The feudal constitution only confirmed and new-modelled this system, which was too consonant to common sense not to have been adopted by the Saxons, who, when they made donations of lands to the clergy, or to monasteries, never failed to add the clause, that the defence of the State *nulli unquam relaxari potest*, can be forgiven to no man, that is, was a condition accompanying those lands. The principle of self-interest, however, has by degrees corrupted this principle of social union more or less in almost all European States, and in none more than in Ireland. It is a melancholy reflection, says the celebrated Mr. Neckar, *Que dans tous les Gouvernemens toutes les loix sont faites en faveur des propriétaires des terres, sans consulter le bonheur du peuple*; that is, in considering the laws of all countries, we find them not to have the general good for their object, but the exclusive good of the land proprietors.

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Where self-interest does not corrupt the judgments of men, they very readily allow, that no useless members should be suffered in society. With what unanimous consent do all political writers, both of this and of catholic countries, represent it as a great political abuse to suffer landed property to be possessed by monks, who eat the bread of society, without rendering any benefit to the State. How many pages might be quoted, where the monks are compared to the drones in the hive, who ought to be expelled by the industrious bees. The celebrated Becaria, meaning to discredit monkery, affirms, that it is supported upon the following maxim, which he terms a Canon Anti-political, *Let inactivity be nourished at the public expence, and receive the reward of sweat and labour.* But this antipolitical canon of Becaria is not more applicable to monks, than to lay-proprietors, when these last lay it down as a maxim, that none of their income belongs to the State. When lay-proprietors in a State act upon that principle, what else are they but *idlers, receiving the reward of sweat and labour?* Do such proprietors differ in any one thing from monks, except in the article of begetting legitimate children? In what respect are the lands of Ireland now possessed by lay gentlemen, held more beneficially for Ireland, than if all those lands were at this moment held by monks? Were not a part only, but the whole of the lands of Ireland to be now possessed by secular and regular clergy, there might perhaps be fewer grooms and livery servants maintained in that kingdom, and fewer horses, and fewer fox-hounds kept there. But would agriculture be less encouraged; would the farmers have less kind and humane landlords; would masons, carpenters, carvers, gilders, &c. have less employment;

ment; would fewer churches, bridges, and other noble structures be erected; would learning and the sciences be less encouraged; or would learned works be less collected and preserved? Is there a lay-proprietor now in Ireland, or perhaps in Europe, who has disposed of his time and of his income to more generous and patriotic purposes than Dr. Robinson, the present worthy primate of Ireland? But it is not in the present age alone that a clergyman sets the example to a whole nation, of applying his revenue to promote the public prosperity; several centuries ago, when the lay-proprietors were unconstitutionally withdrawing themselves from the public service, and modestly proposed to the king to seize upon the revenues of the clergy, in order to free themselves from taxes, archbishop Arundel, in 1404, proved to his Majesty, *that more of their tenants went to his wars than those of the lay fees.* From the above considerations we may conclude, that however the large landed property, possessed by the secular clergy and the monks, may have been invidiously cavilled at, and represented as a great political abuse; yet those clerical proprietors may have claimed to have been not quite such useless members of society, as those modern lay-proprietors, who want to hold lands entirely exempt from direct public burdens, and unconstitutionally decline the payment of land-taxes.

Public pensioners, who have not merited their pensions by public services, the people of Ireland most readily agree are useless, nay burdensome members of society. But why should not the Irish carry their reflections a little further? Let us suppose, for a moment, the whole of the land rents of Ireland, amounting to six millions, together with the castles and country seats of the nobility

bility and gentry, to belong to the sovereign (as the feudal system is supposed to have placed those of England in the hands of William the Conqueror), and that the sovereign, without appropriating one farthing of those six millions to himself, should distribute them all in different proportions and allotments among ten thousand pensioners, without requiring any duty or service whatever from those pensioners; and let us suppose a jury of an hundred merchants, manufacturers, and farmers of Ireland (the whole course of whose lives is employed with continual attention in advancing the prosperity of their country), to be desired to give their verdict upon the policy or impolicy of this system, can the least doubt be formed, but they would unanimously declare it to be a system impolitic in the highest degree? And yet this is, in a political sense, the actual system of Ireland. Its public pension list exceeds six millions annually; for which six millions no service whatever is performed to the State, if we except the service of parliament, and that of country justices. Till the Irish reform this abusive system, their attempts to make their country flourish, will all be abortive and fruitless. The six millions paid to idlers, will continue to enfeeble the hand of industry, and Ireland will be as unlikely to thrive under such a system as a farmer would be, who should, by mistake, annually sow one-third of his arable grounds with sand instead of seed. Such a farmer would be amazed to find his crops one-third less than those of his neighbours; but while he neglected to advert to his mistake, the successive deficiencies would gradually diminish his stock, and at length reduce him to poverty.

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The apology alleged, by some, that the land proprietors part with a portion of their incomes for the public service by excises and customs, is not an argument, but a delusive sophism. Public pensioners, who spend their pensions within the kingdom may allege the same apology; but nobody will be persuaded by such an argument, that the rest of their pension is not a burden. The revenues the land proprietors call theirs, when accurately examined according to financial principles, will appear to be very improperly and unjustly called theirs in a financial sense. These revenues are produced to the State altogether without their assistance. The annual riches produced by the lands of Ireland are thrown into the lap of the land proprietors, though those proprietors do not in the least co-operate to the production of those riches; and the sum total of this annual wealth would be the same to Ireland, though the class of land renters did not exist. A rich land proprietor, who spends annually 5000l. or 10,000l. in employing masons, painters, sculptors, &c. what does he do but pay one set of workmen with the wealth produced by another set of workmen? In this, and all other cases, it is the income produced by the farmers *A, B, C*, which pays the wages of the artificers *D, E, F*. Therefore it may be laid down as an incontrovertible maxim, that it is the labour of the poor which (all the world over) gives employment to the poor; and that what the rich land proprietor calls *his Revenue*, is his only, as the State gives him a legal right to monopolize the labours of other men, upon a presumption that his noble occupation of defending the State, deprives him of leisure to earn his living by an application to the learned professions, or by manual

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nual labour ; for one cannot at the same time both fight and study, or fight and work. But where the monopolizers decline the personal defence of the State, and refuse to appropriate one farthing of their income in a direct manner to the public expences, and neither promote the agriculture of the State, nor its manufactures, by a direct application to them, they immediately become unessential members of society, as the State receives no benefit from their existence. It cannot, I affirm, be said with any propriety, that land proprietors in such a situation, give any thing to the State ; for where the land rents, instead of passing through their hands, to be all spent by those who raise them, they would, in the ordinary course of consumption, still yield the same or greater taxes to the State, and at the same time the price of provisions, and consequently of labour, would be lowered very considerably, which would be of the greatest benefit to Ireland in its commercial dealings with foreign nations. A community, therefore, well informed as to its political interests, will perceive that persons living upon land rents, and abstracting themselves from direct taxation, are not more essential members of society than monks or public pensioners, and that the constitutional principle of making such persons essential members of society, is to require for the public defence part of their income by a direct tax.

A gentleman born to a landed estate certainly does not think himself born to follow a handicraft trade, to be a shop keeper, a manufacturer, or a physician, a lawyer, &c. He is then, as the French term it, *né soldat*, born a soldier ; for to be *né faineant*, born a nothing-doer, no State admits of. If, therefore, he does not chuse the military profession

profession in person, the principle of social union requires, that a part of his income should be taken to pay those who serve. If he serves in person, he has a chance of receiving in pay more than is demanded from him in taxes: and that many landed gentlemen are actually thus more than reimbursed their taxes, we have at present several examples in this island. Let the land proprietors of Ireland seriously ask themselves, how unprofitable they are to their country, while their rents remain untaxed, and they pass their time neither in the military line, nor in the industrious line, and they will themselves be forced to allow, that the State could thrive very well without them; and that of all the grievances of Ireland, considered as a State unconnected with any other country, the greatest grievance is the absurd system of no land-tax.

These reflections, in regard to the constitutional nature of a land-tax, are confirmed by the concurrent practice of almost every civilized nation. In the East, throughout the wide extent of the Mogul's dominions, the public burdens, from time immemorial, lay almost wholly upon the land proprietors. As were the crops, so were the supplies. The Zemindars were the only contributors to the State; and the manufacturers were wholly exempt from taxes. According to the feudal system (which some have supposed copied from the Orientals) no taxes were known, excepting those imposed upon the landholders, which, in the uncorrupted times of that system, will be found to have amounted to an annual three shillings in the pound upon an average. In Italy, France, Spain, Portugal, Denmark, &c. direct taxes are imposed upon the products of land, not indeed always according to the best

rules of policy. In Holland, in some places, they are very considerable; and in the King of Prussia's dominions one third, or six shillings and eight pence in the pound, is demanded from the land proprietors; and the new American States have not omitted to impose a tax upon lands. The difference of system in Ireland from that of every other civilized nation, ought to give the Irish legislature some jealousy of the rectitude of its own system; for certainly if it were a good one, it would, before this time, have been imitated by some other nation. But reckoning from Japan westward to America, perhaps no civilized community, besides Ireland, can be found, who thinks it good policy to exempt lands from a direct burden.

Let us next consider the establishment of a land tax in Ireland, relative to her political connection with Great Britain, and it will appear to be an establishment no less constitutional for her in this view, as making part of a whole, than it is expedient for her, as a self-governed community, separately consulting her own Interest. Ireland, as making part of a whole with Great Britain, is bound to contribute her proportionable share to the public defence, and a land-tax, to rise and fall with the land-tax of Great Britain, points out to Ireland the very constitutional mode of acquitting herself of this duty, and at the same time securing her legislative independence, in regard to the absolute management of her internal concerns. The unity of defence by a mode prescribed, is the fundamental point for the two nations to rally to. *Idem velle & idem nolle, ea demum firma amicitia est.* This unity of defence implies a law of uniformity under the direction of one will, but so regulated by

by a fundamental principle, that the exertion should never be disproportionate to the ability; and under this constitution England and Ireland continued connected for several centuries, without any grievance on either side, while the Parliaments confined their deliberations to their municipal concerns.

As the modern British Constitution differs essentially from the ancient, that difference must necessarily be adverted to in forming the new Constitution between the two nations; and when adverted to, points out in the plainest manner, and with the strongest evidence, to the proper constitutional tie, which would leave the two legislatures distinct, where they ought to be distinct, and unite them where they ought to be united. The Parliament of Ireland allows to the Parliament of Great Britain a supremacy in one point, namely, that the person whom the Parliament of Great Britain acknowledges as Sovereign, shall be, *ipso facto*, Sovereign of Ireland. Now this single point would have been quite sufficient for a unity of power and strength, if to the office of King all those prerogatives had continued annexed, which were annexed to it by the old Constitution; for by that Constitution the land proprietors of both kingdoms were bound to military services equally, as well as the merchants of both kingdoms equally, in regard to the revenue from customs; *at the sole will of the King*. I say, therefore, that according to the old Constitution, the united strength of both kingdoms was effectually bound together, by the single fundamental principle of acknowledging the same King with the same prerogatives; but, according to the present political frame in each island, the acknowledgment of that point alone
leaves

leaves the fundamental part of the Constitution of both kingdoms incomplete; for the regulation of the defence of a State is fundamental to every Constitution

Not to distinguish the present monarchical Constitution of Great Britain and Ireland, from the monarchical Constitution of these kingdoms three or four hundred years ago, is not to distinguish the verdure of June from that of January, or the hour of noon from the dawning of the morning; and yet this is what has been done by Bolingbroke, and a whole train of political writers both of the first and inferior classes, who are frequently urging, that at the Restoration we recovered our old Constitution, and that we have enjoyed it ever since. Now nothing can be more plain to a person who will consider acts of Parliament, and the events of history, not in the spirit of a lawyer, but of a politician, than that, at the period of the Restoration, the old Constitution was totally demolished, and the very foundations of it removed, by the Act for the abolition of Tenures, which was spiritedly opposed by Mr. Phillips, in his curious treatise of *Tenenda non Tollenda*.

The old Constitution would have been partly restored, if instead of abolishing tenures, an Act of Resumption had taken place of all crown lands, that had been alienated from the royal domain for three hundred or four hundred years preceding, which would have at once appropriated to the monarch, *jure coronæ*, an annual income of near three millions sterling, independent of any occasional parliamentary grants. Such an act would have compelled many of the patriots of those days to have delivered back one half of their estates illegally wrested by court sycophants from weak kings, who had no more right to
part

part with their domain, than the present archbishop of Canterbury would have to alienate the revenues of his see.

The old Constitution would have been still further restored, if besides the Act of Resumption, the variety of feudal obligations, by which the land proprietors were then bound to give direct aids to the State, both in their persons and purses, had been declared to be of full force, which even the spirit of the contentious Parliament of 1628, acknowledged to belong to the crown *de jure*, recapitulating them with great parade, as essential sources of revenue, when they were long become nearly empty names. The supplies for the public defence from the tenures by barony, knights service *in capite*, knights service, the profits of wardship, liveries, premier seifins, marriages, reliefs, fines for alienation; escheats, forfeitures, &c. as specified by that Parliament, were all direct duties upon land proprietors; and if re-established in their full vigour, which that Parliament never intended, would, with the King's domains, and the customs, have fully sufficed for the public defence without any other taxes whatever.

If when Charles II. was restored, the old Constitution had been restored, and we were now in possession of that Constitution, then the British Sovereign would have the right, *jure coronæ*, of imposing port duties or customs in all the British dominions *, of naturalizing foreigners without act

* I am not unaware that this privilege of imposing port duties *jure coronæ* was violently contested by Parliament against Charles I. who at length gave it up, though, when he resigned it, he affirmed (and justly too) that he had given up more than any of his predecessors had ever done before.

Many

act of Parliament, and expending the public revenue without any parliamentary appropriation or examination, except in cases of very flagrant mismanagement, with perhaps other prerogatives that a British Sovereign cannot now claim.

Many precedents might certainly at that time have been produced of customs having been granted by act of Parliament ; but many precedents could also have been produced of the sovereign's imposing them *jure coronæ*, without Parliament, so late as Queen Elizabeth, who imposed an additional duty upon tin by proclamation, as her sister Queen Mary had done upon other commodities. But if we are to consider what was the old constitution in regard to customs, we are not to found our reasoning on the precedents of parliament in the time of Charles I. nor for two hundred or three hundred years before that period, when the old constitution was in many points greatly altered. The oldest record that we have in regard to that prerogative, is the Magna Charta of King John, granted or enacted in 1215. One of the clauses of that act, by some reckoned the 50th, by others the 49th, stipulates, not that the customs shall be imposed by Parliament annually, or during the reign of the King, but that the King shall take nothing from merchants, but what ancient and immemorial custom warranted. The words are, *Omnes mercatores habeant saluum conductum ad emendum vel vendendum sine omnibus malis tolnetis, per antiquas & rectas consuetudines*. It appears then that in 1215, customs were a royal revenue *from time immemorial* ; but that the King for the future was to be restrained to a certain rate in raising them, which was *the old and customary rate*. With what logic Sir Edward Coke deduces from the words of this clause, that customs were to be put on the footing of a parliamentary supply, or how Sir William Blackstone can say, that Sir Edward has clearly proved that point, may be submitted to every unprejudiced reader. If a distinct meaning can be affixed to words, customs were called *immemorial usages*, not 140 years after the establishment of the feudal tenures by William the Conqueror ; therefore there is the strongest reason to conclude that they were just as much annexed to the Crown as the feudal services were, or as the royal domain was ; and in confirmation of this, in France, to this very day, *la douane*, or customs, makes a part of *le domaine royal*, and goes under the same *regie*, or board of management.

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By the old Constitution, the defensive force of the whole Empire was put under one direction by one uniform law, which demanded public duties or military services from those who possessed the lands of the State; and these were deemed so naturally due not only in Great Britain and Ireland, but all over Europe, as not to be called or reckoned taxes by those upon whom they were imposed. In the general revolt in Spain against the Emperor Charles V. the nobility and gentry, or, in general words, the land proprietors acknowledged themselves bound to all the services imposed upon them by the feudal tenures; yet the cry of their party was, "That they had ever been exempt from taxation, and were resolved to continue so." The county of Burgundy, or Franche Comté (mistakenly by Sir William Temple, called French Comté) had its very name from its being wholly exempt from the payment of any modern taxes, till it was annexed to France by Lewis XIV; yet the services which the feudal system imposed upon land, were established there as in every other part of Europe; but no other tax besides, till towards the end of the last century. In England the feudal tenures imposed nearly an annual three shillings in the pound upon landholders; yet we find it enacted by our ancestors, "That tenants in knights service shall hold their lands acquitted of all taxes, so as nothing shall be exacted or taken but their free service, which by right they are bound to perform," This service imposed upon landholders is in an hundred instances called *liberum servitium*, or free service, and yet it is said, that those who pay it shall not be taxed. Shall our ancestors, several hundred years ago, have juster ideas of public duties, than we in this present

sent age? By the old Constitution, the public services from landholders were so absolutely and essentially annexed to land, that it could not be possessed without those services. By the common law, no conveyance of lands could be made without legal burdens annexed to them; and lands were forfeitable, if the possessors did not perform the duties annexed to the holding of the lands.

From the preceding part of this discourse, we may plainly see, how agreeable in this point the common law was to common sense. Since the nature of man renders the defence of a state absolutely necessary to its existence; and the principle of a social union forbids any mere idlers in a state, the consequence is, that those who are maintained without work by the labours of other members of society, are bound to be its defenders. Accordingly, by the antient feudal tenures, the land proprietors of Ireland for five hundred years back, were held to some duties, which were called *debita servitia*, or bounden duties; and if we enquire what those bounden duties were, we find them to be the defence of the state, at the order of the crown; and by the acknowledged system of Ireland, at the order of the person wearing the crown of England, but by a mode prescribed by one fundamental law.

As the nature of society still imposes, and will for ever impose, those *debita servitia*, or bounden duties, upon the land proprietors of Ireland, whether as a distinct community or making part of a greater community; and as the British constitution places the supreme superintendance, in regard to the measure of public supplies, in the supreme legislature of the Empire, resident in Great Britain, the consequence is, that this supreme

preme legislature has now the same right of requiring aids from these land proprietors which the crown had formerly ; but in a mode prescribed. Provided this mode prescribed be observed, the supreme legislature, in demanding those aids, does not encroach in the smallest degree upon the constitutional independence of the legislature of Ireland, in every matter that it formerly intermeddled with ; for by the old Constitution, the Aids to the Crown were fixed and rated by one fundamental law, without the interference of Parliament. The state of Great Britain is now just as constitutionally entitled to the *debita servitia* from the land proprietors of Ireland, as the crown of England formerly was, not for its own sake certainly, but for the benefit of the whole Empire.

To complete the constitutional connection between Great Britain and Ireland, therefore, 'tis not enough for both islands to have the same king, and the same freedom of commerce ; but 'tis also necessary to have the same common principle of general defence, to be put in action by the same superintending and directing power. The regulation of the defence of a state is as fundamental to every constitution, as the defence itself ; for a force without direction is no force. The constitutional principle for the people of Great Britain and Ireland to rally to, is, that the force of the two kingdoms ought to be brought to one point, that their political power ought to be made one, by one fixed fundamental law, and the arguments I have already produced prove, that this unity of power would be accomplished in the most constitutional manner by a land tax. But I mean further to shew, that such a

fundamental law of union would be as beneficial to Ireland as it is constitutional.

The state of Ireland to this moment, when compared to the natural fertility of her lands, the numbers of her people, and the richness of her surrounding seas, is far from being so prosperous as might be expected. This unprosperous state of Ireland has been generally attributed to the restraints laid, for above an hundred years past, upon its foreign commerce by English Acts of Parliament; but if the Irish themselves will take the pains to trace the commercial consequences of those restraints, they will soon be convinced that they have not obstructed her prosperity so much as is generally believed. That those restraints, when first laid on, were grievous and oppressive, can hardly be doubted; but as the productions of nature are various, and the wants of men are various, active industry when shut out from some channels of commerce, will in length of time open to itself other channels; which last may be more profitable to it, than those it was excluded from would have been. Thus the farmers in the neighbourhood of Constantinople, who have been prohibited from planting vines, may have raised from their lands products that enrich themselves and their country, more than vineyards are generally found to do; for it has long been remarked in France, that the wine countries are the poorest and least populous. Nearly the same thing may have happened in Ireland in regard to her foreign commerce; for though Great Britain formerly, with great injustice and impolicy, excluded Ireland from some channels of foreign trade; yet that her foreign trade of late is become very considerable, appears from the state of her exports

exports and imports for several years past. Let any one compare the amount of the exports of Ireland, with those of the opulent kingdom of France, and the foreign trade of the former will be found to equal that of the latter, if not to exceed it, taking the extent and population of both countries into consideration.

Nothing therefore deserves more to be ranked among vulgar errors, than the opinion, which attributes the present unprosperous state of Ireland, and the general poverty of its inhabitants, to their late limited foreign trade. Such an opinion is worthy of the shallow politician Swift; but the very judicious and truly patriotic Doctor Berkley, bishop of Cloyne, formed conclusions quite different, even on the supposition that Ireland were wholly restrained from all foreign trade, making it one of his queries, *whether Ireland might not be prosperous and happy, though it were surrounded with a wall of brass forty feet high?*

A recent fact in Great Britain, confirms what I have said in regard to the effects of restraints laid upon foreign commerce: The Rebel Congress in America, a few years ago, having taken upon them to restrain the trade of Great Britain, hoped thereby to alarm the nation with the silly bugbear of non-importation; but British industry immediately opened to itself new channels of commerce; and the stocks of British merchants were deemed, by many, to be more profitable both to the nation and the individual, when employed in those new channels, than when employed in the American trade. Therefore, should the shores of the American States be wholly cut off from British merchants, there is no cause of apprehension of the smallest impoverishment to Great Britain,

Britain, while her internal administration is so directed, as to encourage a spirit of industry among her inhabitants. She may, without any hazard of loss, act towards the American dealers as some of the Dutch have done, and desire them to call at another shop.

Commercial writers, in general, while they have over-rated the importance of foreign trade, have hardly bestowed a thought upon domestic trade, though the latter is of much greater consequence to the employment of the poor, that is, to the prosperity of the nation, than the former. For example, suppose Great Britain were to export annually 200,000, or 500,000 pairs of shoes, that seems a considerable article of exportation; but when compared with the home consumption, which probably exceeds twenty-four millions of pairs, it will only stand as one to forty-eight. The same may be said in regard to many other articles of exportation; therefore it may be laid down as a general maxim, that a state will gain much more by the many working for each other, than by the few working for foreigners. Thus were the Irish from annually exporting 100,000 pairs of shoes, not to export one pair, but at the same time to have a demand for four millions of pairs more for home consumption, they would be gainers, by this alteration, in the course of trade, nearly in the proportion of forty to one.

From what I have said, I do not mean in the least to apologize for the impolicy and injustice of laying partial restraints upon the foreign commerce of Ireland. On the contrary, I think both policy and justice require, that the foreign trade of Ireland should enjoy the same freedom, or rather the same regulation as the foreign trade of Great Britain; and several years ago, when it
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was very unfashionable to defend the cause of Ireland, I stood an advocate for that cause, and in the face of general prejudice, long before there were any volunteers, I publicly maintained her right to an equal freedom of commerce, on the condition of her giving a proportionable aid to the publick defence. Without this condition, the pretended equality of regulation of commerce, would in fact be an inequality, and would make the balance unjustly lean as much in favour of Ireland, as it formerly leaned unjustly in favour of Great Britain. My preceding remarks in regard to foreign commerce, only tend to shew, that the restriction on the foreign trade of Ireland, however of late its effects may have been exaggerated by ignorant prejudice or well meant zeal, was not in its nature such a wide wasting grievance as it has been represented, and that therefore we must seek for some other cause, or causes besides, to account for the present improved state of Ireland.

Of all the causes that have co-operated, to the present unimproved state of Ireland, there will be found none so corroding and undermining as the want of a land tax in that kingdom, or the not appropriating a part of its land rents in a direct manner to the public defence; for such a system diametrically opposes the first principle of the prosperity of the State, namely, as is the number of workers in a state in proportion to the number of idlers, so will be the opulence of that State, throwing foreign commerce entirely out of the question.

Sir William Temple, who lived many years in Ireland, and likewise many years in Holland, contrasts the opulence of the Dutch with the misery and wretchedness of the Irish, and enters into a political discussion of the causes contributing

buting to both, which, according to him, are the scantiness of territory, in respect to the great population in Holland, and the spaciousness of territory in respect to the thin population in Ireland. There may be some truth in this, though politically considered the causes he assigns are nowise adequate to the effects supposed connected with them; for scantiness of territory, in respect to the number of people, naturally leads to emigration; and, on the other hand, we have an example in the late British colonists in America, that spaciousness of territory has contributed not a little to rapid opulence. Sir William Temple, if he had weighed the matter more considerably, would, I am persuaded, have discovered a more direct political cause of the wealth and prosperity of the Hollanders, in their wisely imposing a great many duties on the owners of land; and *vice versa*, he might have seen the misery of the Irish, chiefly originating in their land rents, being wholly exempted from taxation. What says the law of the Dutch in regard to the duties laid upon land-holders? It only enacts, in other words, *That they will have as few idlers among them as possible.*

In Ireland, on the contrary, by exempting land rents from direct taxation, what do they do but declare, *That one-third, and in some cases, one-half of the produce of the earth shall be consumed by idlers.* Since land rents, as I have before observed, are, in their nature, nothing else than a tax, then the people of Ireland are annually taxed six millions sterling to feed idlers, to enable them to keep horses and hounds, to drink French claret, to consume French silks and Italian velvets, to wear Flanders laces, to pass their time at home with great assiduity and earnestness, in
dissipation

dissipation and amusement, or to spend what is actually the income of Ireland in foreign countries. It is hardly in the nature of things, that a country, thus governed, though naturally one of the most fertile in Europe, should be so rich as a more barren country, where taxation is made to promote industry.

Let us apply my principle of taxation to the state of Ireland, in a commercial view, still further, and we shall be further convinced of its great efficacy in promoting the trade and manufactures of that country; or, in other words, advancing its prosperity. The universal complaint in Ireland, is the want of capital for commercial and manufacturing enterprizes. "Had we but money," say the Irish, "you should see what efforts we would make in the line of industry, in manufactures, in ship-building, in fisheries, &c. but the plans of the most intelligent, and the most willing, must stand still where there is a want of stock." Now, the system of a land-tax, which I have proposed, by its very nature removes this grievance almost entirely. It has a tendency to throw very near a million more annually of *what Ireland itself produces*, into the mercantile and manufacturing branches; and certainly an additional million, which the people of Ireland may have without seeking for it out of their own country, when added to the industrious scale, would weigh considerably, and may be said to be the only thing now wanting to set in motion, and keep in motion the commercial machine, since all external obstructions to its movement are taken away. The government tax, amounting (at the present rate of the land-tax of England) to 600,000*l.* would all be laid out within Ireland, in introducing into the kingdom

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a new manufacture extremely essential to every commercial nation, I mean the manufacture of ship-building, to which Ireland at present may almost be said to be a stranger.

What Irishman that loves his country, but will acknowledge, that it would be worth while to dismiss some thousands of useless domestics; and to sacrifice four or five thousand supernumerary horses and dogs, to see a new Portsmouth and a new Plymouth arise on the desert coasts of Kerry? Could it be possible for two such towns to arise on that coast, without greatly benefiting the landed interest for many miles round; without the establishment of many new farms and new villages; and would not such an increase of population augment the national income arising from consumption, as well as from industry? That Ireland by a land-tax, could effect this, without one farthing of additional burden to herself, has already been proved; and that the land proprietors in the present unessential situation, in which they are unconstitutionally placed, are bound to contribute to it, has also been proved. But to many of the land proprietors, upon the supposition of their paring off the superfluities above-mentioned, the constitutional tax would not cost one farthing, if the observations of Mr. Young are just, who, in the second volume of his tour remarks, "That since taxes are inconsiderable in Ireland, one would think that the land proprietors would not spend their incomes. They do contrive it, however, and in this business they are assisted by two customs, that have an admirable tendency to it; great numbers of horses and servants. As to horses, the number is carried quite to a folly. This number of horses may almost be esteemed a satire upon common sense."

“ sense.” All then that is asked of such proprietors, is to prefer ship-carpenters to useless servants, and useless horses and dogs.

From the numbers of ship-carpenters employed for government in Ireland, the fashion of ship-building might be expected to spread throughout the kingdom, and Ireland, from being almost destitute of shipping of home manufacture, might have new dock-yards established in many different ports, which would prove nurseries of naval industry, and add to the national stock annually upwards of 100,000*l.* in the very article of saving such a sum from going out of the kingdom. Above a century ago the annual loss to Ireland by trading in foreign bottoms was computed by Mr. Lawrence to amount to 90,000*l.* and though she perhaps builds a few more ships now than she did then, yet as her maritime commerce is extended, it may be presumed, that great part of it is still carried on by foreign shipping; and what is a second drain to Ireland, great part of her trade is not only carried on in foreign bottoms, but upon foreign capitals. A system of taxation, therefore, that would free her from these real burdens, is, in other words, a system that would promote the prosperity of Ireland.

The land tax proposed has a tendency to augment the industry of Ireland, not in one branch alone, but in several branches; for in consequence of such a tax, many small land proprietors, who now pass their time in total idleness, living uselessly to the State upon their untaxed incomes, would, upon the Public's claiming one-tenth of those incomes, find themselves under a necessity of applying to industry. Their estates, which formerly maintained their sloth, would be turned

by them to mercantile or manufacturig stocks, and would serve as *ready money funds* for carrying on industrious enterprizes, by which, while they enriched themselves, they would augment the general opulence of the kingdom. Thus, in very many instances of small estates, the government applying one-tenth of the land rents in the industrious line, would be the means of throwing the other nine-ninths into the same line of industry. These nine-tenths so employed, would, I say, be a *ready money fund*, and consequently in that respect would produce other good effects; for wherever there is a ready money fund, there is no occasion for borrowing. Now, to diminish the occasions of borrowing tends infallibly to lower the rate of interest, and low interest tends to promote trade.

Let us suppose a family that barely lived upon the produce of 100 acres miserably cultivated, obliged to part with ten of those acres to a person who should improve them to a very high degree of cultivation, and that the proprietor of the remaining 90 acres, drawn by imitation, should by active industry make his part as fertile as the other, would not that family be much richer upon that 90 acres, than ever it had been before upon the 100 acres? Ireland, by the establishment of a land tax, would be precisely in the situation of such a family, with this additional circumstance in her favour, that the advantages arising from the improved tenth, and the improved nine-tenths, would all be her own. Why then should the people of Ireland longer remain with their eyes shut to their true interests, and while they are complaining of want of stock for industrious purposes, not perceive that their country annually produces six millions of real stock,

stock, great part of which is employed uselessly; and that a land tax would have the certain effect of turning a much greater part of this stock from a barren fund to a productive fund. Long ago the Irish have been severely reproached by their best friends, Sir William Temple and Mr. Brewster, for the bad policy of setting too high a value upon foreign money, by giving a premium to procure it, and for thinking themselves rich by foreign capitals; but those authors did not point out to the observation of the Irish, the capital they possessed of their own, which the preceding reasoning in this discourse shews that the Irish have always possessed, though it has been continually misapplied, because both the mercantile part and the governing part of Ireland have conducted themselves upon false principles. The present unimproved state of Ireland, may be laid to the charge of the misapplication of this capital more than to any thing else besides; and upon the proper application of it depends her future prosperity.

To what I have said, in regard to the beneficial effects of a land tax in Ireland, I shall only add one observation more, which will shew, that it was upon good grounds I affirmed, that exclusive of its other advantages to Ireland, such a tax would directly save to that kingdom 100,000 l. annually. As it is computed that a million of the land rents of Ireland are spent in Great Britain, an Irish land tax of a real two shillings in the pound, or one-tenth, equally affecting all those rents, would consequently deduct from this exported million, one-tenth, or 100,000 l. This would be a real gain to Ireland, and a much fairer way of taxing the absentees, than by singling their rents out alone as an object of taxation;

tion; for in fact, though it would be much for the local benefit of their estates, that land possessors should live upon them, yet, while they live within the dominions of the same Sovereign, they cannot properly be called absentees; otherwise Scotland, Northumberland, Yorkshire, Devonshire, Cornwall, &c. would have as much reason to complain of absentees as Ireland. A free government avoids putting too much regulation into its administration, and will rather suffer some abuses, than enforce, by a direct command, what may seem to be an infringement of personal liberty, namely, the restraining any citizen from residing or living where he pleases. Richard II. and some subsequent kings endeavoured to drive the Irish land possessors from England by a tax of 13s. 4d. in the pound of their estates; and Queen Elizabeth, James I. and Charles I. by different proclamations and prosecutions in the Star Chamber, endeavoured to drive the English country gentlemen from London to reside in their several counties; but the modern spirit of the British government is very different, and would rather that the Public should suffer some detriment, than that the individual should suffer what he might think oppressive. The real absentee is he who lives out of the dominion of his Sovereign, upon a revenue drawn from that dominion; and, for more than a financial reason, a wise government ought, by penalties, to discourage all such absentees. While all Italy formed one State under the dominion of Rome, it was indifferent to government whether a Ligurian lived in Calabria, or a Calabrian in Liguria; but since Genoa and Naples form two different States, the case is altered; and within these fifty years the government of Naples have compelled those Genoese, who held estates within

within the Neapolitan dominions, either to sell their lands, or to reside.

As Great Britain and Ireland form one dominion, direct restrictive laws in regard to the residence of the inhabitants in any particular part of that dominion, might perhaps be improper; but in so far as any indirect law holds out inducements to land proprietors not to abandon the districts from whence their revenues arise, in so far such a law would be beneficial. And among the many other good effects to Ireland, which a land tax would produce, I think this inducement to a more general residence would be one; for though it would still leave the public taxes of Ireland two-thirds lower than those of Great Britain, it would bring that country much nearer to an equality with this Island in point of general opulence, by the direct saving of 100,000*l.* now annually remitted to absentees; also by the saving of what is now drawn out of the country for the use of foreign shipping and foreign capitals, probably equal to another annual 100,000*l.* and likewise by diverting a million annually, or perhaps two millions of the real stock of Ireland from the unindustrious channel to the channel of industry, all which would co-operate to improve not only the agriculture and manufactures, but also the society of Ireland, and consequently to render a residence there more inviting. Would Ireland then wish to have the number of her farmers, manufacturers and sailors increased, to have her lands better cultivated, her towns better built and enlarged, her sea-ports crowded with ships built of the oak of the country, and her reputation established over Europe by judicious observers as rivalling Holland in neatness, propriety and industry; as rivalling England in
beauty

beauty and richness of rural landscape, as rivalling the most civilized nations in a polite well-informed nobility and gentry, and excelling every other European country in regard to convenience and cheapness of living; I say, would Ireland wish to see such a happy revolution within herself, she possesses the means of accomplishing it, without going from home; and the first step towards it, is the establishment of a land tax such as I have proposed.

This tax forms the constitutional tie or connection between the two Islands, which secures the unity of empire and of interest, without the smallest infringement of constitutional liberty, or legislative independence; for we have seen before, that in the feudal times those that paid it did not deem themselves taxed at all. It is a fundamental law that renders land proprietors what they are bound to be, essential members of society, and that pervades the whole of a dominion in a most just proportion, were that dominion to consist not of two islands alone, but of twenty islands; for lands, let at five shillings an acre, are just as able to pay one-tenth, as lands let at five pounds an acre. It needs not the assembling of representatives from all parts of an empire to adjust it; for it adjusts itself, and while it pervades all, it leaves all on an equal footing of freedom (*sub pari jure*), removes all causes of strife and dissention among subjects, allows ministers time to think and act, and affords Parliament leisure to scrutinize the actions of ministers.

Would we see an example and a model of the taxation I propose, we have it in the Christian Church, which has been subsisted for above a thousand years by such a tax. Suppose the Pope really were what he pretends to be (supreme legislator

gislator in ecclesiastical matters over the globe), and suppose a new parish were to be established in Tartary, in China, in Louisiana, or among the Mohacks or Iroquois, there would not be the smallest difficulty about regulating the contributions for the support of the clergyman. The law of taxation on that subject, emanating from the supreme legislator, regulates itself—*pay the tenth of the produce of the earth to your pastor*. In like manner the tax I propose becomes universal by one single law, but in a much more moderate degree, for it says, *Pay one-tenth, not of the produce, but of your rents, to your defender, or governing power*; which, supposing the produce in general equal to three rents, makes the tax only amount to one-thirtieth part of the produce. In fact it is so moderate, that though it allows the land renters to appropriate to themselves one-third of the earth's produce, it permits them to squander nine-tenths of that produce as they please, provided they give the other tenth to the support of the State.

Since the nature of man renders the defence of a State absolutely necessary to its very existence, the consequence is, that those who defend it must be subsisted, or that those who are subsisted without any other duty, must defend the State, and to do this in the best manner, they must do it according to the direction of one superintending power. A State sundering itself into pieces in regard to defence, is like a cannon broken into pieces; though in a broken cannon not one ounce of matter may be lost, yet the defensive and offensive power is annihilated; so in a State, though there may be the same number of hands, and the same number of purses engaged in the public defence, were its members to act separately,

ately, as if they were to act conjointly, the effect in the former case will be nowise equal to what it would have been, were the general efforts to have been united. It is an observation of Xenophon, justly celebrated both as a philosopher and a general, that no man was ever killed by a spear; it is the point that gives the mortal wound; and the shaft only acts in aid of the point. In like manner, when a State is obliged to exert its force against a public enemy, that force, in order to be exerted to the best purpose, ought to be brought to one point, and to be under one direction. Every part of an empire is bound to assist every part, not how, and when, and how much it pleases, but as it is required by the superintending power, according to its ability, in a just proportion with the other parts. Now this just proportion is attained by the constitutional principle of a pound rate upon the rents of lands, without rendering it necessary for the superintending power itself previously to know the particular abilities of each contributor. The local assessors have only to act according to the general principle of the unerring law, and no man is wronged, or can be wronged in the measure of his public supplies. The proper application of those supplies, however, must depend not on the will of the individuals of an empire, but on the wisdom of the superintending power of the whole empire, which, in the British empire, is resident in Great Britain.

How contradictory then are the expressions of several members of the Irish House of Commons to the fundamental principle of a social union, and to the very principles they themselves profess; and how ill founded are their repeated allegations in regard to the ability of Ireland. One member

member says, that the public expenditure of Ireland greatly exceeds her means, which is just as true, and as likely to be true, to a person who has considered the subject, as if I were to affirm, that the steeple of St. Patrick's church greatly exceeds the Wicklow mountains in height. The annual public expenditure of Ireland is but about one-sixth of what is spent in that kingdom by the unessential members of society; that expenditure therefore could not exceed her means, were it to be three times as great as it is. A nation that pays annually six millions to public pensioners without any duty, has a rich fund within herself for real services, without exceeding her means. Another member says, that Ireland is rapidly running in debt, which is a proof of her great disability to bear her present public burdens. This is just as futile an allegation as the other; for a man of 10,000*l.* a year may run in debt for necessities, if he diverts the greatest part of his income to unnecessary expences; which is exactly the case of Ireland in regard to her public debt; and indeed is the case of Great Britain; for nothing can be more easily demonstrable, than that Great Britain, at this moment, would not have one farthing of public debt, had a land tax of a real 4*s.* in the pound been raised ever since the Revolution.

Some members of the Irish House of Commons have not only shewn that they grossly mistake the state of their own country in regard to its ability, but have also, I say, advanced propositions directly contradictory to the fundamental principle of a social union, and to the principles they themselves have professed. One gentleman says, "England, distressed and dismembered, is overwhelmed under her expences; when all the world united

“ against Britain, we give way to the feelings of our hearts.” Another, “ Now, when England has acted justly, I will not say generously ; now, when she has lost her empire, and comforts herself only with the faithful friendship of Ireland, &c. &c.” Not a word of duty in the expressions of either of those politicians ; and yet it is certain, that if Great Britain and Ireland, according to the wish of every true Irishman, are to form one empire, and that Ireland has engaged itself to stand or fall with Great Britain, the two Islands are mutually bound and obliged to assist each other, that is, to continue proportionally to the public defence, and that the faithful friendship of Ireland, and the feelings of the hearts, are not constitutional expressions to mark that obligation and that duty.

I do not wish to enlarge on the misconceptions to be met with in the Irish parliamentary debates respecting the connection of Ireland with Great Britain, its ability to bear public burdens, its duty as making part of a whole, and the means most proper for promoting its particular prosperity as a self-governed community, &c. &c. ; but I cannot help remarking with the greatest pleasure, that one man in Ireland has endeavoured to direct the attention of his countrymen to that constitutional aid, which the actual situation of the two Islands renders most useful and most necessary to both. The Earl of Aldborough’s upright views and public spirit have suggested to him the political expediency of Ireland’s contributing to strengthen the marine force of the empire ; but as his Lordship has contented himself with barely pointing towards that important object, I persuade myself it will not be disagreeable to him, or to any well-wisher to Ireland, to see how intimately that establishment is connected

connected with the manufacturing and commercial prosperity of Ireland; that so far from adding to the burdens of Ireland, it would be the means of saving to her annually 100,000*l.* now paid to absentees, and probably as much more now paid for the use of foreign ships and foreign capitals; and, at the same time, would render a most essential service to the whole British empire, in enabling government to keep up the same navy at 600,000*l.* less expence to Great Britain, which would be the same thing as if 600,000*l.* a year were appropriated to the extinction of her public debt.

In regard to the unity and equality of commercial interests between the two nations, sound policy absolutely requires for Ireland, what I recommended ten years ago, "That the foreign trade of Ireland be in every respect put upon the same footing as the foreign trade of Great Britain; that the duties laid in either kingdom upon the products and manufactures of the other, be reciprocally suppressed and abolished; and that all vessels sailing from the one island to the other be considered as coasting vessels, and be subject only to the same regulations as such vessels are subject to; that the communication and trade between Ireland and the British settlements in America and Africa, be put upon the same footing as the trade between Great Britain and those settlements; that the port duties or customs upon all merchandize exported or imported be the same in Ireland as in Great Britain, &c *."

* See a Comparative View of the Public Burdens of Great Britain and Ireland, &c. page 40 to 54.

The system of Protecting Duties is a system of palliatives, which leaves behind a root of future disagreement, and only covers for a time a poisonous political error, instead of eradicating it. I could mention cases where protecting duties are at present necessary on the part of Great Britain against Ireland; and shall the two nations, while they are forming to themselves a unity of constitution, enact *protecting laws* against each other? What would that be but to embrace each other with one arm, and to push each other asunder with the other. Many partial interests and private views may at present clash and interfere with the new commercial regulations I recommend; but did they not do so in Scotland at the establishment of the union; yet the happy effects that have followed to both parts of this Island, upon totally removing every barrier that obstructed their mutual communication, may convince us of the political propriety of acting upon the same principle in establishing a unity of interests between Great Britain and Ireland.

It ought however to be remembered by our legislators, that this unity of commercial interests between the two Islands, has but an indirect relation to that Unity of Power, which forms the primary bond of all social unions; and this caution is the more necessary, as some men may be met with, who inadvertently confound the two together. The unity of interests may be accomplished, should government only do as the French merchants advised Colbert to do, *To let the industrious alone*; but the unity of power goes upon a direct opposite principle, *To let no man alone, when the defence of the State requires his aid*. Government, as superintendant of the whole, ought not to have children in one place, and step-children

dren in another; therefore, in equalizing port-duties, she only provides, that the merchants of Bristol and Glasgow should not have any advantages over the merchants of Waterford and Belfast, and, *vice versa*, that these last should not be partially favoured at the expence of the former; and that the general opulence of the subjects should be augmented by the equality and freedom of their general intercourse; therefore this equalization of port-duties does not, I say, directly respect a unity of power.

Unhappily, government has long intermixed, and still continues to intermix the national Supply with her commercial superintendance; otherwise, I am persuaded, instead of directing her views to the equalization of port-duties, she would see the great propriety of abolishing those duties in every part of the British dominions*. We have an example before our eyes, that the most commercial nation in Europe, the Dutch, has the least regard to port-duties, and yet that nation pays proportionably larger supplies for the support of government than any other European nation, and probably is enabled to pay those large supplies by having its maritime commerce free from financial restraints. England, though a commercial nation, has to this moment been prevented from following the Dutch system of free ports, by a succession of domestic occurrences for centuries back, which insensibly drew her to interweave port-duties with her financial policy, to a greater degree than

* Since the above was written, the Parliament of Great Britain has turned near an annual half million of customs into a land tax. How happy would it be for Great Britain and Ireland, were such a commutation made for the whole of their customs, in each respective kingdom.

it may be presumed she would otherwise have done; to consider those duties as the most essential part of that policy, and at length absurdly and unconstitutionally to make them the principle of the unity of power, when in fact they became a source of disunion of interests, which has at length operated a disunion of power between her and several of her American colonies.

I shall just touch upon those domestic occurrences that have led England to clog her foreign commerce with port-duties. Before the conquest they were probably but very inconsiderable; for we find from Sir Edward Coke, that by a law of Alfred's, foreign merchants were to be admitted only four times a year, and navigation itself was not then greatly extended. At the establishment of the feudal tenures after the conquest, it may be presumed that the customs still remained but a small object of finance, the national supplies being placed almost wholly upon land, and amounting, as a peace establishment, to what would now probably exceed five millions sterling annually, namely, two millions, or, more likely, near three millions of direct revenue to the king from his own domains, and as much more from the feudal tenants. King John wanted to augment the customs, but was limited by Magna Charta not to exceed the usual rates. In little more than two hundred years after the conquest, there is the greatest reason to conclude, that more than one-half of the feudal peace-establishment was annihilated by impolitic donations of crown lands on one hand, and by fraudulent exemptions of feudal services on the other; and about the same time, our kings imprudently engaging in continental wars, found a resource of ready money in the customs upon English wool, then in great request

request upon the continent. From that time this ready money supply became too much attended to by them; and in proportion as they had weakly suffered themselves to be robbed of their land revenue, they became more keen and eager after customs, which in the time of Charles I. made perhaps one-half of the national revenue, from originally not making one-fortieth of it. Charles II. by the abolition of feudal tenures, gave, in a manner, all away but customs; and with a view to the enlargement of these, was zealous in forming plantations on the shores of North America. The colonists, particularly those of New England, were for having the advantages of government without its burdens, and very early made it a principle to evade the payment of customs. The very year of the Restoration they instructed their agent in London, "That if he found the King and Parliament propitious to them, he should use his utmost endeavours for renewing that ordinance that freed them from *customs*." About fourteen years afterwards, a gentleman in London writes to the Governor of Massachusetts: "I hear the king is offended that some of your ships take in their lading from Virginia, and go to France, and defraud his *customs*." The same year that Governor writes to a correspondent in London in the following terms: "The owners took bond, that no damage should accrue to them by the freighter's neglect of paying the king his duties. I suppose the proposition made of paying the king his duty in Virginia, will take off occasion of complaint in time to come." This governor, however, was greatly mistaken, for the New Englanders went on smuggling; and six years afterwards Mr. Randolph, who had resided at Boston four years, finishes one of

his representations against them in the year 1680, in the following words: " They violate all the
 " acts of trade and navigation, by which they
 " have engrossed the greatest part of the West
 " India trade, whereby your Majesty is damni-
 " fied in the *customs* 100,000 l. yearly, and the
 " kingdom much more, all which he is ready to
 " prove."

The system of Charles II. in regard to the colonies, was persevered in till these modern times; but if those colonies had been originally established upon the constitutional principle of the unity of power, by the general and unerring law of a pound rate upon the produce of the lands, to be assessed by themselves, according to the regulation of the supreme legislature of the State, we should probably long ago have seen the propriety of abolishing customs altogether, not only in the colonies, but at home. The prevailing maxim would have been, to leave maritime commerce throughout the empire entirely free from all duties upon exports and imports, and to place the chief public defence of the State upon those who have nothing else to do but to defend it, and who are, by the primary laws of society, subsisted for that purpose, —I mean the proprietors of the rents of lands. This constitutional and unvexatious method of supply, would have formed the British subjects in Europe and America into a band of brothers, enjoying all the same municipal privileges, the same freedom of property, and the same freedom of person; and the Americans themselves might have found their interest better promoted in having their supreme legislature resident in London, than in Philadelphia.

In taking notice of some of the unessential classes of men in society, I omitted mentioning
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one unessential class, namely, the class of those living, not on the rents of lands, but on the rents of money. In affirming that this class of men are unessential in a well regulated State, we are supported not only by reason, but by the authority of scripture, and that one of the greatest lawgivers. By the law of Moses, no Jew was allowed to receive interest for the loan of money to any of his fellow-subjects; and even before that nation was settled in Canaan, if any Jew gathered more manna than he could consume in one day, he found next morning that his superlucration was corrupted, that the surplus he depended upon for an idle day was gone, and therefore that every working day he must either labour or fast. This fundamental constitution of their government, of setting no value upon superlucrations, drove them universally to industry, and the cultivation of the ground, the primary source of man's subsistence; and the consequence was, that they excelled all other nations in populousness, and by their attention to agriculture, turned their rocky barren country into a fruitful garden. The Dutch, by the same principle, of setting a low value upon superlucrations, added to their other regulations, have rendered the sandy deserts and barren marshes of Holland more productive than many of the naturally fertile fields of Ireland, which remain uncultivated, because a borrowed capital cannot be procured but at a high price, and the natural capital is misapplied.

Hoards of money are nothing else than superlucrations of labour, which, when a man has once acquired to a certain degree of sufficiency, he will cease to labour; therefore it is a wise policy in all States, to set as low a value upon superlucrations as possible, that men may be kept

the longer industrious, and no establishment that Ireland could adopt, has such a tendency to produce this good effect, as the constitutional tax upon lands, which I have proposed; for, in giving Ireland an additional *ready money capital* out of her own funds of a million annually, or suppose only half a million, it would in so far lessen the demand for a *borrowed capital*, which would force the lenders to offer their pecuniary assistance at a lower interest, and bring down the market of money, as a glut of fish brings down the market in the sale of that commodity. Nay, it would even compel many of the lenders, now living idly upon the high profits of their money, to apply themselves to industry; for when a man cannot live upon the rent of his money, he must live upon his labour. Now a man that lives upon the rent of his money, lives at the expence of some other person; but a man living upon his own labour, lives at no other man's expence; consequently a tax that would contribute to such a reform, must necessarily multiply both subsistence and manufactures, render every thing cheap, and thereby advance the national opulence and prosperity. The lowering the marketable price of money, which a land tax has a most direct tendency to effect, would proportionably raise the marketable price of land; therefore the Irish lands with a land tax, and a low rate of interest, would sell for more than those lands without a land tax, and with the present high rate of interest.

The principle illustrated in the preceding discourse opens a wide field for further contemplation; and other consequences besides those I have here explained, of great importance to the improvement of the British constitution, may be found

found to result from it ; but I hasten to a conclusion, and at present shall only add one or two reflections more. Though I have produced reasons sufficient, I think, to prove that the people of Great Britain and Ireland pay annually above sixty millions sterling to classes of men who are not essentially necessary to the existence of a civil society, I would not, however, be understood as advising the total suppression of all the unessential classes : I am very far from having any such meaning. It is the nature of societies, as well as of individual men, in proportion as they increase in opulence, to desire something more than the simple necessary. The British nation, for more than a thousand years past, has thought proper to tax itself for the maintenance of such classes of men, and notwithstanding these expences, has from one age to another been in a progressive state of improvement ; consequently it may continue for a thousand years more to support those unessential classes, and still progressively advance to higher degrees of prosperity. All that I would recommend is, that Government should adopt such a system as should prevent the needless augmentation of the unessential classes ; should tend to prune them where too luxuriant ; and should give every encouragement to the augmentation of the three essential classes of labourers, manufacturers, and defenders.

Government need not fear depopulation by the extinction of some of the unessential classes, or the pruning of others, for if freedom and just laws subsist, the vacancies occasioned by the diminution of the unessential members would quickly be filled up by the essential members of society. All protestant countries have experienced the truth of this, in their extinction of the monastic order, which, so far from thinning their population, has, on the contrary contributed

tributed to render them more populous, *ceteris paribus*, than popish countries. It was one of the weak arguments used against the introduction of the New River water into London, that it would deprive several hundreds of water carriers of bread; and it has actually had the effect of extinguishing that order of men (at this moment very numerous and flourishing in Paris); but the population of London has not suffered on that account, neither could the population of the nation suffer, were thousands and ten thousands in the unessential classes of the State to have no successors. On the contrary, the gradual diminution of those would only give an opportunity for the speedy augmentation of the essential classes, upon which the opulence and the strength of the nation so much depend.

The attention to diminish the numbers in the unessential classes, which I recommend, leads to connect the landed gentlemen and their possessions much more immediately with the defence of the State, which they have most unconstitutionally deserted for more than two hundred years past. While they disconnect themselves and their properties from the defence of the State, they degrade themselves from an honourable rank, which the Constitution intended for them, and which it has been the object of my present discourse to prove they ought to reassume. Lord Bellamont very judiciously warns us against sinking to an expedient, when called upon for a system. A system is now wanted that may connect Great Britain and Ireland upon a constitutional principle; a principle which may unite their power, and leave the disjunctive privileges of Ireland unimpaired. The system explained in the preceding pages accomplishes both these purposes with the utmost precision and accuracy. It brings the amicable
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professions of the Irish into action, and, at the same time, fixes perpetual boundaries against all interference of Great Britain, excepting as to the two fundamental articles, of the same sovereign, and the association of defence in a mode prescribed. This mode, as has been shewn, can never be disproportionate, is a mode absolutely necessary to the manufacturing prosperity of Ireland, and is a mode which justice to the Irish nation at large demands, in a most urgent manner, from their own legislature, were the assistance to the common defence to be entirely out of the question.

The constitutional principle I have explained, though suffered to remain in oblivion for two or three hundred years past, is the only principle upon the establishment of which, the connection between Great Britain and Ireland can, with any reasonable hope, be expected to be mutually beneficial and permanent. The establishment of this principle, is to the body politic, what the supporting the center of gravity is to the material body. By removing all improper biases from the different parts of a dominion, it naturally tends to keep it in repose, without any individual throughout the whole sustaining a greater burden than he ought to sustain. It was a great and admired work to erect the prostrated obelisk before St. Peter's Church at Rome, and to make it stand upright upon its base; but it will be a much more glorious work for the parliaments of Great Britain and Ireland to replace the British constitution upon its true foundation; and that single act will be productive of more advantage to both Islands, than all the victories of the Duke of Marlborough.

T H E E N D.

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